FISCAL NOTE

SB 1247 - HB 1264

March 31, 2005

SUMMARY OF BILL: Changes the definition of a flea market to "a place of business which provides retail space more than two times a year to *five* or more persons for the purpose of making sales at retail of tangible personal property".

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumptions:

- The current definition of flea market applies to places that provide space to *two* or more people.
- Enactment of this bill has no tax collection implications.
- Enactment of this bill should have no fiscal impact to state or local governments.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director